

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0098 Great Falls Elem 07 Cascade

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: **\$1,267**

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2005	1262	5,432,927	2,166,723	2,120,105	
2006	1203	5,505,105	2,272,280	2,178,012	28,953
2007			2,281,308	2,180,546	1,267

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 72,178

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 4,305

Per-student amount for FY 2006----- 4,576

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS

LOCAL FUNDS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2005	1262	5,432,927	2,328,641	3,104,286	
2006	1203	5,505,105	2,411,466	3,093,639	28,953
2007					1,267

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 -10,647

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

YES

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 2,460

Per-student amount for FY 2006----- 2,572

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Great Falls Elem 0098

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Great Falls Elem 0098						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1465228.64	1472688.92
			2XX	Personal Services - Employee Benefits	148443.99	143698.60
			6XX	Supplies and Materials	4694.75	128899.32
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	995035.61	874882.38
			2XX	Personal Services - Employee Benefits	75815.37	69075.21
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	148112.78	135457.33
			2XX	Personal Services - Employee Benefits	7579.73	7557.07
			5XX	Other Purchased Services	346721.98	414679.03
			6XX	Supplies and Materials	.00	611.10
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	228041.81	226231.56
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	146503.01	126891.79
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	21807.23	19646.55
District/Coop Totals					3,587,984.90	3,620,318.86

Great Falls H S 0099

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1080805.95	1098366.39
			2XX	Personal Services - Employee Benefits	95167.08	92017.45
			6XX	Supplies and Materials	8262.09	.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	152958.44	143287.02
			2XX	Personal Services - Employee Benefits	14237.94	14505.29
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	75842.71	75311.28
			2XX	Personal Services - Employee Benefits	5739.92	6027.03
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	32000.69	29616.06

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by Line Item

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PRIME APPLICANT: Great Falls Elem 0098

PRC	Fund	Program	Function	Object	2005 Value	2006 Value	
Great Falls H S 0099							
10	Transportation Fund						
	280	Special Education - Local and State					
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits		2733.02	2620.14
			5XX	Other Purchased Services		170335.08	223829.06
14	Retirement Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits		167184.85	162877.14
		21XX	Support Services - Students				
			2XX	Personal Services - Employee Benefits		23268.47	20971.74
		24XX	Support Services - School Administration				
			2XX	Personal Services - Employee Benefits		11537.41	11022.69
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits		4868.04	4334.66
			District/Coop Totals			1,844,941.69	1,884,785.95
			Prime Applicant Totals			5,432,926.59	5,505,104.81